

BUDGET AT A GLANCE

BUDGET OVERVIEW

The total adopted budget for FY 2002/2003 is \$187,448,676 or 5.1% greater than last fiscal year. The operating budget of \$141,474,576 represents a 7.2% increase from last year's adopted budget. The capital budget of \$45,974,100 represents less than a 1.0% increase from last year. **Figure 1** depicts the adopted budget as it is reflected organizationally. The adopted FY 2002/2003 budget reflects levels of appropriation that maintain existing service levels, while being sensitive to high priority programs such as public safety, transportation, parks and recreation, library services, fire protection, and water quality.

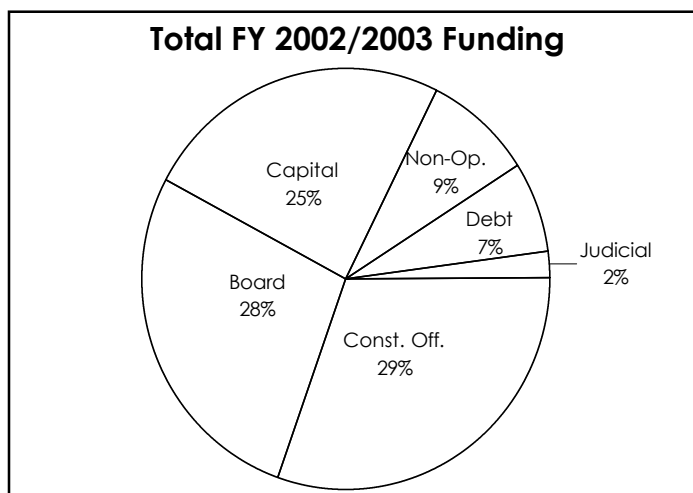


Figure 1 FY 2002/2003 Budget by Organizational Unit

BUDGET PROCESS

In **December of 2001** the Board held its annual retreat to develop a list of priorities and other policy initiatives. Following the Board retreat (**February thru April**), County departments, constitutional officers, and judicial officers submitted to the Office of Management and Budget tentative funding requests. In the months of **May and June** departmental budgets were analyzed, revenue estimates, including assessed property values, were updated, and a policy guidance workshop was held with the Board to assist in completing a tentative budget. In **July**, the taxable property values were certified by the property appraiser, and the County Administrator made his formal presentation of his recommended tentative budget to the Board during a series of workshops and public hearings. The Board, in the month of **September**, tentatively adopted and then finally adopted the budget through two public hearings by the Board of County Commissioners. The final adopted budget was formally published by the Office of Management and Budget in early **October, 2002**.

FY 2002/2003 REVENUES

The Florida Statutes require that all local government adopted budgets be balanced. Leon County's FY 2002/2003 adopted budget of \$187,448,676 is balanced with the use of a variety of revenue sources and fund balances, and retained earnings from previous fiscal years. Of all the different revenue sources utilized by Leon County, **Figure 2** displays the major classifications of revenue sources used in support of the FY 2002/2003 adopted budget. On the following page, some of the major individual revenue sources are summarized in more detail.

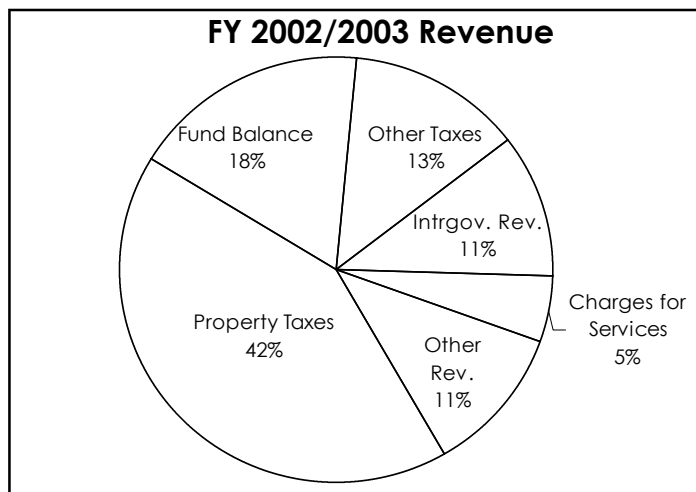


Figure 2 FY 2002/2003 Major Revenue Classifications

BUDGET AT A GLANCE

MAJOR REVENUES

(FY 2003 Revenue Estimates projected in Millions)

AD VALOREM PROPERTY TAXES (\$75.7)

Ad Valorem property taxes are derived from all nonexempt real and personal property located within the County.

LOCAL OPTION SALES TAX (\$17.0)

The Local Government Infrastructure Sales Tax (Local Option) is a 1 cent sales tax on all transactions up to \$5,000. Per an interlocal agreement with the City, the revenue is split 52.84% County and 47.16% City.

STATE REVENUE SHARING TAX (\$4.5)

During the 2000 session, the Florida Legislature repealed the intangible tax revenues that were previously the majority of County revenue sharing. The legislature replaced this lost revenue with a 2.25% of sales tax collections (96.5% of revenue sharing comes from this source, and 3.5% comes from cigarette tax collections). (FL Statutes 210 and 212).

COUNTY COURT FINES (\$2.2)

County Court Fines and Forfeits are revenues received from court ordered fines, costs, and penalties from statutory offenses and ordinance violations, as well as forfeits resulting from the confiscation of deposits or bonds.

LOCAL GOVERNMENT 1/2 CENT SALES TAX (\$10.8)

The Local Government 1/2 Cent Sales Tax is based on 9.653 percent of net sales tax proceeds remitted by all sales tax dealers located within the County. Revenue is shared between County (56.6%) and City (43.4%) based on statutory defined distribution formula.

LANDFILL AND TRANSFER STATION TIPPING FEES (\$5.96)

Tipping fees are revenues collected by the County for sorting, reclaiming and disposing of solid waste at the County landfill.

STATE SHARED GAS TAX (\$3.74)

County Fuel Tax (7th Cent) and the Constitutional Gas Tax (80/20; 2 cents). These revenues are all restricted to transportation related expenditures.

LOCAL OPTION GAS TAX (\$3.2)

Locally imposed 6 cents per gallon on every net gallon of motor and diesel fuel. Per the interlocal agreements, this revenue is shared 50%/50% for the first 4 cents between the City and County and 60% City and 40% County for the remaining 2 cents. This gas tax sunsets in August 2015.

LOCAL OPTION TOURIST TAX (\$1.8)

This is a locally imposed 3% tax levied on rentals and leases of less than a six month duration.

ENVIRONMENTAL PERMITS (\$1.7)

Environmental permit/development review fees are revenues derived from development projects for compliance with stormwater, landscape, tree protection, site development, zoning and subdivision regulations.

BUILDING PERMITS (\$1.1)

Building permit fees are revenues derived from developers of residential and commercial property and are intended to offset the cost of inspections to assure that development activity meets local, state and federal building code requirements.

9TH CENT GAS TAX (\$0.4)

Prior to FY02, the 9th Cent Gas Tax was a state imposed one cent tax on special and diesel fuel. Since FY02, the County now levies the amount locally on all fuel consumption.

TELECOMMUNICATIONS TAX (\$1.1)

The Telecommunications Tax combined seven different state and local taxes or fees by replacing them with a two-tiered tax, each with its own rate. These two taxes are (1) The State Communications Services Tax (State Tax) and the Local Option Communications Services Tax (Local Option Tax). The County levies the local tax at a rate of 1.84%. The County correspondingly eliminated its 5% cable franchise fee and certain Right-Of-Way permit fees.